

Survey of Local Government Finances

Utah Municipalities
Fiscal Year Ended June 30, 2009

2009

| | | | | | |
|----------------|-----------------------------------------------------------------|--------------------------------------------------------------------|--------------------|-----|------------------|
| FY 2011 | Entity Name: Brigham City Corporation | | GOVERNMENTAL FUNDS | | ENTERPRISE FUNDS |
| PART I | TAX REVENUES | | Amount | | Amount |
| | Property Taxes | | | | |
| | 1.1 | Property taxes - (All property taxes not separately listed below.) | T01 | T01 | |
| | | | 531,960 | | |
| | 1.2 | Property Taxes - Debt Service | T01 | T01 | |
| | | | 603,965 | | |
| | 1.3 | Property Taxes - RDA Increment | T01 | T01 | |
| | | | 979,922 | | |
| | 1.4 | Property Taxes - Library | T01 | T01 | |
| | | | 383,914 | | |
| | 1.5 | Property Taxes - Delinquent | T01 | T01 | |
| | | | 88,053 | | |
| | 2 | Fee in lieu | T01 | T01 | |
| | | | 177,059 | | |
| | Local Sales Taxes | | | | |
| | 3.1 | General sales tax - Local option | T09 | T09 | |
| | | | 2,454,320 | | |
| | 3.2 | Highway improvement sales tax | T19 | T19 | |
| | 3.3 | Resort community sales tax | T19 | T19 | |
| | 3.4 | Resort plus sales tax | T19 | T19 | |
| | 3.5 | Energy sales and use tax | T19 | T19 | |
| | | | 248,924 | | |
| | 3.6 | Transient room tax | T19 | T19 | |
| | | | 14,574 | | |
| | 3.7 | Public transit sales tax (UC 59-12-501) | T19 | T19 | |
| | 3.8 | Other - specify | T19 | T19 | |
| | Franchise Tax | | | | |
| | 4.1 | Telephone franchise tax | T15 | T15 | |
| | | | 292,404 | | |
| | 4.2 | Cable TV franchise tax | T15 | T15 | |
| | | | 86,515 | | |
| | 4.3 | Water franchise tax | T15 | T15 | |
| | 4.4 | Sewer franchise tax | T15 | T15 | |
| | 4.5 | Other - Specify | T15 | T15 | |
| | | | 152,870 | | |
| | Gas Franchise Tax | | | | |
| | Licenses, Fees and Permits | | | | |
| | 5.1 | Business license fees | T99 | T99 | |
| | | | 85,354 | | |
| | 5.2 | Building permit fees | T99 | T99 | |
| | | | 159,754 | | |
| | 5.3 | Other licenses, permits & taxes - Specify | T99 | T99 | |
| | | | 28,629 | | |
| | Animal-15,210;Bicycle-6;Dog-13,413 | | | | |
| PART II | REVENUES - Other than tax and intergovernmental revenues | | | | |
| | Utility Sales Revenue / User Fees | | | | |
| | 1.1 | Water supply system | A91 | A91 | 2,450,116 |
| | 1.2 | Electric power system | A92 | A92 | 11,669,053 |
| | 1.3 | Gas supply system | A93 | A93 | |
| | 1.4 | Transit or bus system | A94 | A94 | |
| | Other Sales and Service Revenue | | | | |
| | 2.1 | Sewer charges | A80 | A80 | 2,452,697 |
| | 2.2 | Storm drainage | A80 | A80 | 918,927 |

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| | | | | GOVERNMENTAL FUNDS | | ENTERPRISE FUNDS |
|----------------|-------------------------------------------------------------------------|-----------------------------------------------------------------|-----|--------------------|-----|------------------|
| PART II | REVENUES - Other than tax and intergovernmental revenues (cont.) | | | Amount | | Amount |
| | 2.3 | Garbage collection / street cleaning | A81 | | A81 | 1,154,251 |
| | | | | | | |
| | 3.1 | Parks and recreation charges | A61 | 1,042,433 | A61 | |
| | 3.2 | Airports - Include rentals and gross sales of gas and oil. | A01 | 60,874 | A01 | |
| | 3.3 | Parking facilities, lots & meters | A60 | | A60 | |
| | 3.4 | Hospital charges received | A36 | | A36 | |
| | 3.5 | Cemeteries | A03 | 220,240 | A03 | |
| | 3.6 | Municipal housing rental projects (gross) | A50 | | A50 | |
| | 3.7 | Special police services | A89 | | A89 | |
| | | | | | | |
| | 4.1 | Impact fees | A89 | 137,216 | A89 | 430,535 |
| | 4.2 | Connection fees | A89 | | A89 | |
| | 4.3 | Plan check fees | A89 | 28,741 | A89 | |
| | 4.4 | Zoning & subdivision fees | A89 | 33,532 | A89 | |
| | 4.5 | Sale of maps & publications | A89 | 490 | A89 | |
| | | | | | | |
| | 5 | Other miscellaneous fees | A89 | 1,105,703 | A89 | |
| | | | | | | |
| | | Special Assessments | | | | |
| | 6.1 | Street cuts and public improvements | U01 | 21,022 | U01 | |
| | 6.2 | Sidewalk & curb repairs | U01 | | U01 | |
| | 6.3 | Street lighting charges - Lighting districts | U01 | | U01 | |
| | 6.4 | Other special improvement & service | U01 | | U01 | |
| | | | | 364,077 | | |
| | | | | | | |
| | | Fines and Forfeitures (Circuit Court) | | | | |
| | 7.1 | Court fines, bail forfeitures, and moving violations surcharges | U99 | | U99 | |
| | 7.2 | Parking ticket revenue | U99 | | U99 | |
| | | | | | | |
| | | Fines (Justice Court) | | | | |
| | 8.1 | Court fines, bail forfeitures, and moving violations surcharges | U99 | 145,772 | U99 | |
| | 8.2 | Parking ticket revenue | U99 | | U99 | |
| | | Interest, Rents and Royalties | | | | |
| | 9 | Interest earnings | U20 | 396,608 | U20 | 320,653 |
| | 10 | Rents and royalties | U40 | 58,540 | U40 | |
| | | | | | | |
| | | Miscellaneous | | | | |
| | 11 | Other miscellaneous revenue - Specify | U99 | 1,570,749 | U99 | |

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|--------------------------------|--------------------------------------------------------------------------|-----|--------------------------------------------------------------------|-----|--------------|-----|------------------------------------------------------|-----|--------------------------------------------------------------------|-----|--------------|-----|------------------------------------------------------|
| Environment and Housing | | | | | | | | | | | | | |
| 3.1 | Sewer | E80 | | F80 | | G80 | | E80 | 1,898,331 | F80 | 1,297,230 | G80 | |
| 3.2 | Storm drainage | E80 | | F80 | | G80 | | E80 | 588,691 | F80 | 28,862 | G80 | |
| 3.3 | Solid waste management | E81 | | F81 | | G81 | | E81 | 834,435 | F81 | | G81 | |
| 3.4 | Recycling programs | E81 | | F81 | | G81 | | E81 | | F81 | | G81 | |
| 3.5 | Housing & community development | E50 | | F50 | | G50 | | E50 | | F50 | | G50 | |
| 3.6 | Redevelopment agencies | E50 | 557,220 | F50 | 33,349 | G50 | 0 | E50 | | F50 | | G50 | |
| | | | | | | | | | | | | | |
| | | | GOVERNMENTAL FUNDS | | | | | | ENTERPRISE FUNDS | | | | |
| PART IV | DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.) | | | | | | Purchase of equipment, land, and existing structures | | | | | | Purchase of equipment, land, and existing structures |
| | | | Current Operation Direct expenditures including salaries and wages | | Construction | | | | Current Operation Direct expenditures including salaries and wages | | Construction | | |
| | | | (a) | | (b) | | (c) | | (d) | | (e) | | (f) |
| 3.7 | Parks and recreation programs (not addressed below.) | E61 | 1,153,436 | F61 | 97,749 | G61 | 58,840 | E61 | | F61 | | G61 | |
| 3.8 | Cultural & community events | E61 | | F61 | | G61 | | E61 | | F61 | | G61 | |
| 3.9 | Golf courses | E61 | 675,104 | F61 | 0 | G61 | 176,974 | E61 | | F61 | | G61 | |
| 3.10 | Rodeo grounds & equestrian parks | E61 | | F61 | | G61 | | E61 | | F61 | | G61 | |
| 3.11 | Cemeteries | E03 | 167,354 | F03 | 0 | G03 | 0 | E03 | | F03 | | G03 | |
| 3.12 | Libraries | E52 | 502,094 | F52 | 191,565 | G52 | 0 | E52 | | F52 | | G52 | |
| | | | | | | | | | | | | | |
| Transportation | | | | | | | | | | | | | |
| 4.1 | Roads & streets - maintenance and construction - See instructions | E44 | | F44 | | G44 | | E44 | | F44 | | G44 | |
| 4.2 | Other road and street maintenance - including snow removal | E44 | 1,167,450 | F44 | 55,503 | G44 | 130,950 | E44 | | F44 | | G44 | |
| 4.3 | Sidewalk, curb, & gutter | E44 | | F44 | 65,025 | G44 | | E44 | | F44 | | G44 | |
| 4.4 | Street lighting | E44 | | F44 | 0 | G44 | | E44 | | F44 | | G44 | |
| 4.5 | Engineering | E44 | 36,401 | F44 | 0 | G44 | 0 | E44 | | F44 | | G44 | |
| 4.6 | Municipal airports | E01 | 84,498 | F01 | 88,109 | G01 | 0 | E01 | | F01 | | G01 | |
| 4.7 | Parking facilities | E61 | | F61 | | G61 | | E61 | | F61 | | G61 | |
| | | | | | | | | | | | | | |
| Health | | | | | | | | | | | | | |
| 5.1 | Own hospitals | E36 | | F36 | | G36 | | E36 | | F36 | | G36 | |
| 5.2 | Other hospitals | E38 | | F38 | | G38 | | E38 | | F38 | | G38 | |
| 5.3 | Health (other than hospitals) | E32 | | F32 | | G32 | | E32 | | F32 | | G32 | |
| | | | | | | | | | | | | | |
| Interest on Debt | | | | | | | | | | | | | |
| 6.1 | Interest on debt - Water supply system | I91 | | | | | | I91 | 168,653 | | | | |
| 6.2 | Interest on debt - Electric power system | I92 | | | | | | I92 | 92,681 | | | | |
| 6.3 | Interest on debt - Gas supply system | I93 | | | | | | I93 | | | | | |
| 6.4 | Interest on debt - Transit or bus system | I94 | | | | | | I94 | | | | | |
| 6.5 | Interest on debt - All other interest | I89 | 417,680 | | | | | I89 | 519,113 | | | | |
| | | | | | | | | | | | | | |
| Utilities | | | | | | | | | | | | | |
| 7.1 | Water supply system | E91 | | F91 | | G91 | | E91 | 1,030,519 | F91 | 2,540,373 | G91 | |
| 7.2 | Electric power system | E92 | | F92 | | G92 | | E92 | 9,398,107 | F92 | 490,910 | G92 | |
| 7.3 | Gas supply system | E93 | | F93 | | G93 | | E93 | | F93 | | G93 | |

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| | | | | | | | | | | | | | | |
|-----------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------------|-----|------------------------------|-----|------------------------------------------------------------------|-----|--------------------------------------------------------------------------------|-----|------------------------------|-----|------------------------------------------------------------------|
| | 7.4 | Transit or bus system | E94 | | 393 | | G94 | | E94 | | F94 | | G94 | |
| | | | | | | | | | | | | | | |
| | | All Other Expenditures | | | | | | | | | | | | |
| | 8.1 | All other expenditures - See instructions - Specify | E89 | 3,677,718 | F89 | 640,295 | G89 | 687,837 | E89 | | F89 | | G89 | |
| | | Emerg. Serv. -203,167-0-105,805; Econ Dev.-481,520-0-481,777; Museum-193,194-0-5,161; Senior-655,868-0-6,895; Misc-968,778-640,295-569,976;Transfers-1,174,471 | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | GOVERNMENTAL FUNDS | | | | | | ENTERPRISE FUNDS | | | | |
| PART IV | DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.) | | | Current Operation Direct expenditures including salaries and wages | | Construction | | Purchase of equipment, land, and existing structures | | Current Operation Direct expenditures including salaries and wages | | Construction | | Purchase of equipment, land, and existing structures |
| | | | | (a) | | (b) | | (c) | | (d) | | (e) | | (f) |
| | 8.2 | All other expenditures - See instructions - Specify | E89 | | F89 | | G89 | | E89 | | F89 | | G89 | |
| | | | | | | | | | | | | | | |
| | 8.3 | All other expenditures - See instructions - Specify | E89 | | F89 | | G89 | | E89 | | F89 | | G89 | |
| | | | | | | | | | | | | | | |
| | | | | GOVERNMENTAL FUNDS | | | | | | ENTERPRISE FUNDS | | | | |
| PART V | INTERGOVERNMENTAL EXPENDITURES | | | Paid to State | | Paid to Other Governments | | | | Paid to State | | Paid to Other Governments | | |
| | 1 | Fire | L24 | | M24 | | | | L24 | | M24 | | | |
| | 2 | Highways | L44 | | M44 | | | | L44 | | M44 | | | |
| | 3 | Police | L62 | | M62 | | | | L62 | | M62 | | | |
| | 4 | Sanitation | L81 | | M81 | | | | L81 | | M81 | | | |
| | 5 | Recreation | L61 | | M61 | | | | L61 | | M61 | | | |
| | 6 | Judicial and legal | L25 | | M25 | | | | L25 | | M25 | | | |
| | 7 | All other | L89 | | M89 | | | | L89 | | M89 | | | |
| | | | | | | | | | | | | | | |
| | | | | GOVERNMENTAL FUNDS | | | | | | ENTERPRISE FUNDS | | | | |
| PART VI | PERSONNEL EXPENDITURES | | | Amount | | | | | | Amount | | | | |
| | 1 | Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects. | Z00 | 6,889,672 | | | | | Z00 | 2,720,215 | | | | |
| | | | | | | | | | | | | | | |
| | | | | GOVERNMENTAL and ENTERPRISE FUNDS | | | | | | | | | | |
| PART VII | INDEBTEDNESS | | | | | | | | | | | | | Detail of long-term debt outstanding |

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| | | | Outstanding at beginning of year | | Issued during fiscal year (include all refunding debt) | | Retired during fiscal year (include all refunded debt) | | Total Outstanding (a + b - c=d) Also, (d=e+f) | | Revenue and nonguaranteed bonds | | Guaranteed bonds |
|------------------|-----------------------------------------------------------------------------|-----|----------------------------------------------------------|-----|---------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------|--|--------------------------------------------------------|-----|---------------------------------------|-----|---------------------|
| | | | (a) | | (b) | | (c) | | (d) | | (e) | | (f) |
| | Long-term Outstanding Debt | | | | | | | | | | | | |
| 1.1 | Water supply system | 19A | 11,131,000 | 29A | 1,056,769 | 39A | 103,000 | | 12,084,769 | 44A | 12,084,769 | 41A | |
| 1.2 | Electric supply system | 19B | 2,240,000 | 29B | | 29B | 170,000 | | 2,070,000 | 44B | 2,070,000 | 41B | |
| 1.3 | Sewer system | 19X | 9,900,000 | 29X | | 29X | | | 9,900,000 | 44X | 9,900,000 | 41X | |
| 1.4 | Gas supply system | 19C | | 29C | | 29C | | | 0 | 44C | | 41C | |
| 1.5 | Transit system | 19D | | 29D | | 29D | | | 0 | 44D | | 41D | |
| 1.6 | Public debt for privately owned housing, industrial or business purposes | 19T | | 24T | | 34T | | | 0 | 44T | | | |
| | | | | | | | | | 0 | | | | |
| | | | GOVERNMENTAL and ENTERPRISE FUNDS | | | | | | | | | | |
| PART VII | INDEBTEDNESS (cont.) | | | | | | | | | | Detail of long-term debt outstanding | | |
| | | | Outstanding at beginning of year | | Issued during fiscal year (include all refunding debt) | | Retired during fiscal year (include all refunded debt) | | Total Outstanding (a + b - c=d) Also, (d=e+f) | | Revenue and nonguaranteed bonds | | Guaranteed bonds |
| | Long-term Outstanding Debt | | (a) | | (b) | | (c) | | (d) | | (e) | | (f) |
| 1.7 | All other purposes | 19X | 12,001,222 | 29X | 0 | 29X | 1,008,062 | | 10,993,160 | 44X | 7,883,160 | 41X | 3,110,000 |
| | | | | | | | | | | | | | |
| | | | Outstanding balance at beginning of fiscal year | | Issued during fiscal year | | Retired during fiscal year | | Balance at end of fiscal year | | | | |
| | Other Long-term Obligations | | (a) | | (b) | | (c) | | (d) | | | | |
| 2.1 | Capital lease purchase agreements | | 641,045 | | 0 | G89 | 71,477 | | 569,568 | | | | |
| 2.2 | Accrued leave liability (sick leave and vacation) | | | | | | | | 686,480 | | | | |
| | | | | | | | | | | | | | |
| | Short-term (interest bearing) Debt | | Outstanding balance at beginning of fiscal year | | Balance at end of fiscal year | | | | | | | | |
| 3 | Total short-term debt | 61V | | 64V | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | (a) | | (b) | | (c) | | | | | | |
| PART VIII | CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR | | Reserves held for redemption of long- term debt | | Unexpended proceeds from sale of bond issues held pending disbursement | | All other funds except employee retirement funds | | | | | | |
| | Cash and investments held at end of fiscal year | W01 | 970,774 | W31 | 1,380,277 | W61 | 11,317,584 | | | | | | |
| PART IX | RATES | | GOVERNMENTAL FUNDS | | | | | | ENTERPRISE FUNDS | | | | |
| 1. | Energy Sales & Use Tax Rate | | 2% | | | | | | | | | | |
| 2. | Cable TV Franchise Tax Rate | | 5% | | | | | | | | | | |
| 3. | Telephone Franchise Tax Rate | | 4% | | | | | | | | | | |

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| Remarks: | | | | | | | | | |
| PART X | | Data supplied by: | Include with audit report submitted to: | | | | | | |
| Name (Please print) | | | Utah State Auditor | | | | | | |
| Jason Roberts | | | Utah State Capitol Office Complex, E310 | | | | | | |
| Title | | | Salt Lake City, UT 84114 | | | | | | |
| Finance Director | | | If you have any questions about the form, call or write: | | | | | | |
| Date | Telephone | | Kent Godfrey | | | | | | |
| 12/30/2011 | 435-734-6620 | | Office of the State Auditor | | | | | | |
| | | | Utah State Capitol Office Complex, E310 | | | | | | |
| | | | PO Box 142310 | | | | | | |
| | | | Salt Lake City, UT 84114-2310 | | | | | | |
| 2009 Version | | | Phone: (801) 538-1384 or 1-800-622-1243 | | | | | | |
| | | | Email: kgodfrey@utah.gov | | | | | | |
| | | | Email: richardmoon@utah.gov | | | | | | |